I hereby certify that this document (along with any document referred to as being attached or enclosed) is being transmitted via the Office electronic filing system to the U.S. Patent and Trademark Office, on the date shown below.

Dated: April 9, 2007

Signature: /Mark D. Russett/

Mark D. Russett, Reg. No. 41,281

Docket No.: 55968(71360) (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

H. Urabe et al.

Application No.: 09/870,716 Confirmation No.: 8909

Filed: May 29, 2001 Art Unit: 1772

For: FLAME RETARDANT RESIN Examiner: N. NUTTER

COMPOSITION

RESPONSE AFTER FINAL REJECTION

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the final Office Action dated July 10, 2006 (the "Office Action"), please consider the remarks that follow. A Notice of Appeal was filed on January 9, 2007; a request for an extension of time accompanies this response, which is therefore believed to be timely filed.

Remarks/Arguments begin on page 2 of this paper.